

**TOWN OF GRANBY
BOARD OF FINANCE
15 North Granby Road
Granby, CT 06035**

The Granby Board of Finance will hold a regular meeting on Monday, January 24, 2022, 7:30 p.m. in the Police Department Community Room.

AGENDA

BUSINESS

1. Remarks by First Selectman Mark Fiorentino
2. Approve Minutes from Previous Meeting
3. Statement of Accounts
4. Consideration of Additional Appropriation from Parks and Recreation Fund
5. ARPA Update
6. Review of Plus One Budgets and Tentative Operating Budget Guidelines
7. Confirm Date of Next Meeting
8. Adjournment

Distribution: Town Clerk, BOE, BOF, BOS, Town Manager, Town Treasurer, Recording Secretary, Finance Officer, Supt. of Schools, BOE Bus. Mgr., Library, Press



TOWN OF GRANBY
Incorporated 1786

**15 NORTH GRANBY ROAD
GRANBY, CONNECTICUT 06035-2125**

**Strategic Planning Process
Town of Granby
2022**

I. Purpose

- 1) Develop a strategic plan (containing approximately 10-15 goals) utilizing input from various stakeholders, including staff, elected boards and commissions, and individual citizens.
- 2) The strategic plan will be used to coordinate efforts of the various boards and commissions, and to guide key decisions of the Board of Selectmen ("BOS"), including allocation of Town resources.

II. Process

The plan will be developed in a series of steps:

1. Each board and commission will be asked to submit 1-2 proposed goals to the town manager.
2. Proposed goals will be vetted in a series of public workshops held by the BOS where the general public will be encouraged to participate and provide input.
3. Utilizing input received at the workshops, the BOS will adopt a draft strategic plan.
4. The draft strategic plan will be circulated to boards and commissions for final comment.
5. The BOS will adopt a final plan.

6. The final plan will be distributed to the various boards and commissions, placed on the Town website and published in the Drummer.

III. Sample Goal

Each proposed goal should be concise, specific and measureable. Example:

“Strengthen and diversify Granby’s commercial tax base.”

IV. Deadline for Submission of Proposed Goals

Boards and commissions should submit their draft goals to the town manager by May 1, 2022.

V. Contact Information

Proposed goals and questions should be emailed to:

Erica Robertson, Town Manager, townmanager@granby-ct.gov

Mark Fiorentino, First Selectman, mfiorentino@granby-ct.gov

**TOWN OF GRANBY
BOARD OF FINANCE
MEETING MINUTES
December 21, 2021**

PRESENT: Michael Guarco, Chairman; Jenny Emery, Kevin Hobson, James Tsaptsinos and Alfred Wilke

ABSENT: William Kennedy

OTHERS PRESENT: Erica Robertson, Town Manager; Kimi Cheng, Director of Finance; Jordan Grossman, Superintendent of Schools; Anna Robbins, BOE Business Manager

CALL TO ORDER

The Board of Finance Meeting was called to order by Chairman Michael Guarco at 7:30 p.m.

BUSINESS

1. APPROVE MINUTES FROM PREVIOUS MEETING

Corrections to the November 22, 2021 minutes:

- Kevin Hobson abstained from the vote on the 10/25/21 minutes. The vote should be recorded as 4-0-2.
- Correct the typo on page two in the fourth dot point. The word "an" should be and.
- J. Emery clarified that the fund balance of 17% was not adopted by the Board of Finance.

ON A MOTION by J. Tsaptsinos, seconded by A. Wilke, the Board voted (5-0-0) to approve the meeting minutes of November 22, 2021 as amended.

2. STATEMENT OF ACCOUNTS

Municipal

Town Manager E. Robertson reported on the November 2021 Statement of Accounts noting the following:

- There are no significant changes in the statement of accounts since the last report.
- The tax collection rate is at 58%.
- The second residential tax bills will go out in January.
- The auto supplement was billed.
- State grants will be received later in the fiscal year.

Board of Education

Anna Robbins, BOE Business Manager, reported on the November 2021 Statement of Accounts noting the following:

- The report is standard for this time of year.
- Special Education is forecasted to be under budget by about \$205.
- High turnover continues to result in a savings in salaries and benefits. Numbers will normalize when positions are filled.

- A. Robbins and Superintendent Grossman responded to questions from the Board regarding Out of District Tuition and Tuition from Other Towns.
- A. Robbins will provide a written summary of the accounts with the report going forward.

3. ADDITIONAL APPROPRIATION

Town Manager Robertson reviewed the need to appropriate additional funds for the upgrade of the Granby Server Infrastructure. The current server environment is outdated and no longer supported on both a hardware and software level. Without the upgrade, the Town will at some point encounter a failed server and experience a longer outage and risk possible data loss.

The Town Manager decided to request an additional appropriation from the General Fund for the server upgrade rather than use ARPA funds. The plan for using the ARPA funds will be completed before any of the money is spent.

ON A MOTION by J. Tsaptsinos, seconded by A. Wilke, the Board voted (5-0-0) to authorize an additional appropriation of \$30,500 from the General Fund Unassigned Fund balance to upgrade the Granby Server Infrastructure.

4. DISCUSSION OF PLUS-ONE BUDGET FOR FISCAL YEAR 2022-2023

Town Manager Robertson reviewed the Plus-One Budget and responded to questions from the Board. The following items in the budget were discussed:

- Contractual obligations increased by 3.84% primarily due to a \$210,610 increase in insurance.
- Increases to obligations also include body cameras for the Police Department required by the Police Accountability Act, gas and diesel and tipping fees.
- Proposed budgets from the departments increased by \$1,077,168. The 8.95% increase includes new positions and an increase in staffing levels as well as increase contributions to the LAFD and GAA.
- Staffing level changes include increases to the hours for the Director of Human Resources and the Town Engineer.
- The Town Manager's preliminary Plus-One Budget reflects an increase of 5.29%.
- The Board of Selectmen will review the Plus-One budget at their meeting on 1/3/22.

5. CONFIRM DATE OF NEXT MEETING

The next Board of Finance meeting is scheduled for Monday, January 24, 2022 at 7:30 p.m.

6. ADJOURNMENT

Prior to the adjournment, Chairman Guarco invited J. Emery to share her suggestion on making the Board of Finance meetings more accessible to the public. J. Emery proposed moving the meetings to the Town Hall Meeting Room so that they may be televised on GCTV and recorded. The issue will be added to the agenda of a future meeting to discuss.

First Selectman Fiorentino added that he will be reconvening the Intra-Board Advisory Committee in 2022. J. Tsaptsinos will represent the Board of Finance on that committee.

ON A MOTION by J. Tsaptsinos, seconded by J. Emery, the Board voted (5-0-0) to adjourn the meeting at 9:08 p.m.

Respectfully submitted,

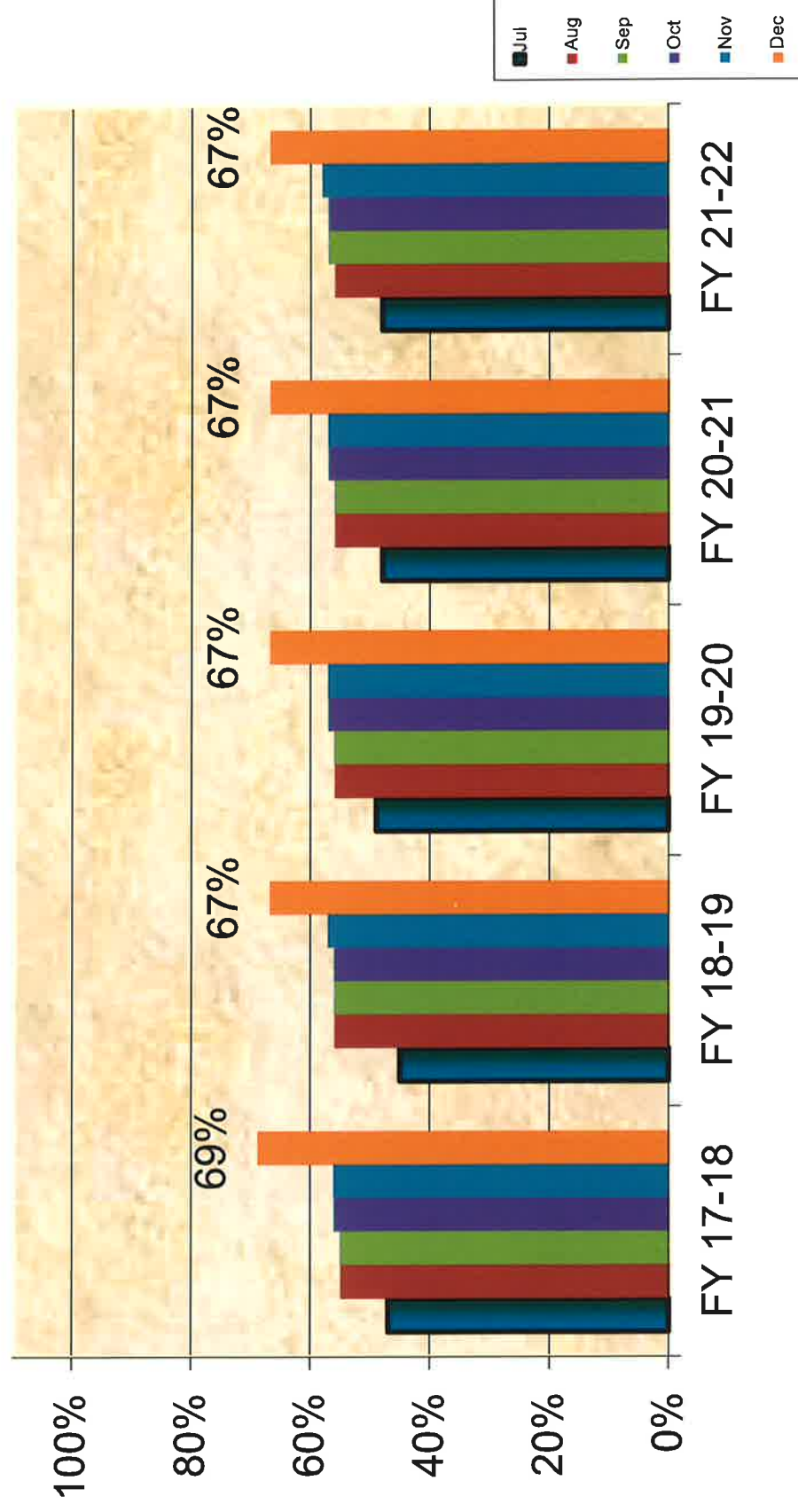
A handwritten signature in black ink, appearing to read 'Betsy Mazzotta', written in a cursive style.

Betsy Mazzotta
Recording Secretary



**BUDGET OPERATIONS
DECEMBER 2021**

CURRENT YEAR TAX COLLECTION DATA



**TOWN OF GRANBY
BUDGET OPERATIONS SUMMARY
DECEMBER 2021**

| DESCRIPTION | ADJUSTED BUDGET | REVENUE RECEIVED | BAL DUE {EXCESS} | % REC'D | REMARKS | Dec 20 % REC'D | Nov 21 % REC'D |
|----------------------------------|--------------------|---------------------|---------------------|------------|--|-------------------|-------------------|
| 41010 Current Year Taxes | 39,514,514 | 26,639,327 | 12,875,187 | 67% | Pymts. Due - July & Jan. | 67% | 58% |
| 41020 Prior Years Taxes | 210,000 | 175,397 | 34,603 | 84% | | 80% | 79% |
| 41040 Interest & Liens | 130,000 | 78,523 | 51,477 | 60% | | 58% | 56% |
| 41060 Auto Supplement | 360,000 | 95,169 | 264,831 | 26% | Billed - December | 21% | 0% |
| Property Taxes | 40,214,514 | 26,988,416 | 13,226,098 | 67% | | 67% | 57% |
| 43170 Spec Ed / Excess | 491,779 | 0 | 491,779 | 0% | Pymts. Due - Feb. 75% - June Bal. | 0% | 0% |
| 43200 Educ Cost Sharing | 5,278,314 | 1,319,579 | 3,958,735 | 25% | Pymts. Due - Oct. 25% - Jan. 25% - Apr. Bal. | 25% | 25% |
| 43590 Tuition - Other Towns | 1,070,721 | 334,020 | 736,701 | 31% | School Bills for Activity | 30% | 31% |
| State Education Total | 6,840,814 | 1,653,599 | 5,187,215 | 24% | | 24% | 24% |
| 43110 Veterans Exempt GT | 3,300 | 3,288 | 12 | 100% | By Assessor Appl. In Aug but receive Pymt. In Dec. | 109% | 0% |
| 43120 Misc - State | 35,332 | 98 | 35,235 | 0% | Pymt. Due - June | 2% | 0% |
| 43130 Telecommunications | 14,000 | 0 | 14,000 | 0% | Pymt. Due - April | 0% | 0% |
| 43310 Tiered Pilot | 1,061 | 12,521 | (11,460) | 1180% | Pymt. Due Oct.; Stated changed to Tiered Pilot | 100% | 1180% |
| 43320 SS Dist Tax Relief | 1,500 | 1,475 | 25 | 98% | Pymt. Due - Dec. | 150% | 0% |
| 43340 E911 PSAP Grant | 33,873 | 0 | 33,873 | 0% | Will not receive because East Granby opted out | 38% | 0% |
| State Municipal Total | 89,066 | 17,381 | 71,685 | 20% | | 19% | 14% |
| Intergovernmental Revenue | 6,929,880 | 1,670,980 | 5,258,900 | 24% | | 24% | 24% |
| 43615 Town Clerk Fees | 200,000 | 197,168 | 2,832 | 99% | Statutory Collections | 96% | 84% |
| 43620 Planning & Zoning | 5,450 | 1,920 | 3,530 | 35% | Application Permit Fees | 74% | 32% |
| 43630 Zoning Bd of Appeals | 481 | 388 | 93 | 81% | Application Permit Fees | 97% | 40% |
| 43640 Building Permits | 150,000 | 163,060 | (13,060) | 109% | Building Permit Fees | 87% | 95% |
| 43660 Inland Wetlands | 1,200 | 2,575 | (1,375) | 215% | Permit/App. Fees | 35% | 215% |
| 43670 Short Term Investments | 65,000 | 61,193 | 3,807 | 94% | | 47% | 72% |
| 43680 Rents | 26,600 | 10,800 | 15,800 | 41% | Drummer, Freshies, School Rental | 66% | 34% |
| 43690 Sale Maps & Ordinances | 275 | 75 | 200 | 27% | | 100% | 13% |
| 43700 Snow Plow & Grading | 7,600 | 7,838 | (238) | 103% | Private Roads | 124% | 90% |
| 43710 Photocopying | 300 | 114 | 186 | 38% | | 25% | 37% |
| 43715 Open Farm Day | 2,500 | 1,300 | 1,200 | 52% | | 0% | 52% |

**TOWN OF GRANBY
BUDGET OPERATIONS SUMMARY
DECEMBER 2021**

| DESCRIPTION | ADJUSTED BUDGET | REVENUE RECEIVED | BAL DUE {EXCESS} | % REC'D | REMARKS | Dec 20 REC'D | % Nov 21 REC'D |
|---|--------------------|---------------------|---------------------|-------------|--------------------------------------|-----------------|-------------------|
| 43740 Dispatch Services | 16,580 | 16,580 | 0 | 100% | Police Bill For Dispatch Services | 100% | 100% |
| 43745 Hay Rentals | 14,000 | 1,200 | 12,800 | 9% | Haying - \$10,000 | 6% | 4% |
| 43760 Library | 3,000 | 1,590 | 1,410 | 53% | Book Fines, Trust Investment | 7% | 45% |
| 43770 Contract - Bldg. Inspection | 10,100 | 5,050 | 5,050 | 50% | Bldg. Dept. Bills Qtrly For Services | 50% | 50% |
| 43790 Driveway Permits | 350 | 150 | 200 | 43% | New Const. Activity | 100% | 40% |
| 43800 Police Photo/Lic/Permits | 12,500 | 4,077 | 8,423 | 33% | | 133% | 28% |
| 43840 Returned Check Fee | 100 | 60 | 40 | 60% | | 20% | 60% |
| 43990 Pay For Participation | 53,966 | 15,333 | 38,633 | 28% | Received from BOE | 30% | 28% |
| 46038 Miscellaneous | 35,000 | 62,822 | (27,822) | 179% | CIRMA, FEMA reimbursement | 448% | 156% |
| Local Departmental Revenues Total | 605,002 | 553,293 | 51,709 | 91% | | 98% | 89% |
| 43950 Transfer-in Fund Bal. | 2,963,814 | 2,963,814 | 0 | 100% | | 100% | 100% |
| 43955 Additional Appropriations | 0 | 0 | 0 | #DIV/0! | | 100% | #DIV/0! |
| Transfers In Total | 2,963,814 | 2,963,814 | 0 | 100% | | 100% | 100% |
| Local Dept. Rev. & Transfer In Total | 3,568,816 | 3,517,107 | 51,709 | 99% | | 99% | 98% |
| General Fund Revenues | 50,713,210 | 32,176,503 | 18,536,707 | 63% | | 62% | 63% |

**TOWN OF GRANBY
BUDGET OPERATIONS SUMMARY
DECEMBER 2021**

| ACCT. # | DESCRIPTION | ADJUSTED BUDGET | EXPENSED | ENCUMBERED | UNENCUMBERED ALLOTMENT | % EXP. | REMARKS | Dec 20 % EXP | Nov 21 % EXP |
|------------|-------------------------------------|--------------------|------------------|------------------|---------------------------|------------|---------|-----------------|-----------------|
| 1001 | General Administration | 344,153 | 174,096 | 192,252 | -22,195 | 106% | | 95% | 93% |
| 1003 | Legal Services | 25,000 | 13,268 | 753 | 10,980 | 56% | | 61% | 57% |
| 1005 | Fringe Benefits | 2,815,806 | 2,374,951 | 53,366 | 387,489 | 86% | | 93% | 84% |
| 1007 | Town Clerk Operations | 161,121 | 78,044 | 71,803 | 11,274 | 93% | | 96% | 93% |
| 1009 | Probate | 4,882 | 4,882 | 0 | 0 | 100% | | 99% | 100% |
| 1011 | Contingency & Reserve | 218,200 | 37,431 | 32,713 | 148,057 | 32% | | 33% | 32% |
| 1013 | Election Services | 48,839 | 12,148 | 6,876 | 29,815 | 39% | | 83% | 39% |
| 1015 | Boards, Reg. Prog. & Staff Dev. | 70,934 | 48,231 | 4,060 | 18,643 | 74% | | 72% | 72% |
| 1017 | Revenue Collections | 134,238 | 64,402 | 50,475 | 19,361 | 86% | | 87% | 85% |
| 1019 | Property Assessment | 195,109 | 104,023 | 79,317 | 11,768 | 94% | | 92% | 93% |
| 1021 | Finance Management | 331,281 | 189,966 | 131,220 | 10,095 | 97% | | 90% | 97% |
| 1023 | Insurance | 367,799 | 243,177 | 73,963 | 50,659 | 86% | | 95% | 86% |
| 1031 | Community Development | 120,764 | 62,087 | 53,921 | 4,756 | 96% | | N/A | 96% |
| | General Government | 4,838,126 | 3,406,707 | 750,718 | 680,702 | 86% | | 89% | 84% |
| 2001 | Building Inspection | 154,149 | 79,159 | 76,205 | -1,215 | 101% | | 90% | 101% |
| 2003 | Fire Prevention | 351,151 | 173,975 | 171,915 | 5,261 | 99% | | 98% | 99% |
| 2005 | Emergency Management | 8,720 | 7,920 | 0 | 800 | 91% | | 90% | 91% |
| 2007 | Health Services | 171,555 | 112,980 | 58,575 | 0 | 100% | | 91% | 100% |
| 2009 | Police Dept Administration | 361,750 | 184,784 | 128,099 | 48,867 | 86% | | 95% | 86% |
| 2011 | Police Oper. & Communications | 1,873,155 | 931,581 | 716,356 | 225,218 | 88% | | 89% | 89% |
| | Pers. & Prop. Protection | 2,920,480 | 1,490,400 | 1,151,149 | 278,932 | 90% | | 91% | 91% |
| 3001 | Public Works Administration | 203,738 | 113,166 | 97,440 | -6,868 | 103% | | 97% | 100% |
| 3003 | General & Equipment Maint. | 1,386,108 | 627,410 | 478,337 | 280,361 | 80% | | 83% | 80% |
| 3005 | Solid Waste & Recycling | 938,100 | 390,381 | 516,490 | 31,229 | 97% | | 98% | 97% |
| 3011 | Planning & Engineering | 34,383 | 16,600 | 17,737 | 47 | 100% | | 96% | 100% |
| 3013 | Infrastructure Maintenance | 686,444 | 286,574 | 260,679 | 139,191 | 80% | | 82% | 76% |
| | Public Works & Env. | 3,248,773 | 1,434,131 | 1,370,682 | 443,960 | 86% | | 88% | 85% |

**TOWN OF GRANBY
BUDGET OPERATIONS SUMMARY
DECEMBER 2021**

| ACCT. # | DESCRIPTION | ADJUSTED BUDGET | EXPENSED | ENCUMBERED | UNENCUMBERED ALLOTMENT | % EXP. | REMARKS | Dec 20 % EXP | Nov 21 % EXP |
|------------|--|--------------------|-------------------|------------------|---------------------------|-------------|--------------------------------|-----------------|-----------------|
| 4001 | Library Services | 583,309 | 284,457 | 224,260 | 74,593 | 87% | | 83% | 86% |
| 4003 | Social-Senior-Youth-Services | 343,907 | 113,636 | 114,536 | 115,735 | 66% | | 57% | 66% |
| 4005 | Recreation Administration | 97,489 | 51,183 | 47,528 | -1,222 | 101% | | 100% | 101% |
| 4009 | Community Support | 3,000 | 0 | 0 | 3,000 | 0% | | 0% | 0% |
| | Lib., Rec., & Soc. Services | 1,027,705 | 449,277 | 386,323 | 192,105 | 81% | | 75% | 81% |
| 6001 | Capital Improvement | 1,850,000 | 1,850,000 | 0 | 0 | 100% | | 100% | 100% |
| 7001 | Debt Service | 1,644,620 | 85,000 | 0 | 1,559,620 | 5% | Payable in August and February | 38% | 10% |
| | Capital & Debt Service | 3,494,620 | 1,935,000 | 0 | 1,559,620 | 55% | | 67% | 58% |
| | Town Section | 15,529,704 | 8,715,513 | 3,658,872 | 3,155,318 | 80% | | 83% | 79% |
| 8001 | Board of Education | 33,183,506 | 16,010,633 | 0 | 17,172,873 | 48% | | 49% | 39% |
| | Board of Education | 33,183,506 | 16,010,633 | 0 | 17,172,873 | 48% | | 49% | 39% |
| 9001 | Transfer to OPEB Trust Fund | 2,000,000 | 2,000,000 | 0 | 0 | 100% | Wired in early November | N/A | 100% |
| | Transfer | 2,000,000 | 2,000,000 | 0 | 0 | 100% | | N/A | 100% |
| | General Fund Expenses | 50,713,210 | 26,726,147 | 3,658,872 | 20,328,191 | 60% | | 60% | 54% |

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ended
December 31, 2021

| Description | Expended & | | | Budget Balance | % Enc/Exp | December 2021 Forecast | Results Compared to Month |
|------------------------------------|------------|------------|------------|----------------|-----------|------------------------|---------------------------|
| | Budget | Expended | Encumbered | | | | |
| Certified Salaries: | | | | | | | |
| Administration | 1,751,243 | 941,439 | 806,948 | 1,748,386 | 2,856 | 99.84% | 2,856 |
| Regular Education | 10,955,845 | 4,188,328 | 6,470,132 | 10,658,460 | 297,385 | 97.29% | 190,007 |
| Special Education | 1,939,332 | 779,146 | 1,068,928 | 1,848,074 | 91,257 | 95.29% | 88,620 |
| Total | 14,646,419 | 5,908,913 | 8,346,008 | 14,254,921 | 391,499 | 97.33% | 281,483 |
| Substitute/Tutor/Support Salaries | | | | | | | |
| Substitutes | 8,000 | 14,687 | 7,150 | 21,837 | (13,837) | 272.97% | (15,960) |
| Sped Support (Speech, O.T. & P.T.) | 460,454 | 204,824 | 252,547 | 457,372 | 3,082 | 99.33% | 3,082 |
| Tech Support | 250,682 | 130,600 | 120,185 | 250,784 | (102) | 100.04% | (102) |
| Tutors - Regular Education | 38,147 | 9,108 | 12,278 | 21,387 | 16,760 | 56.06% | 0 |
| Tutors - Special Education | 29,480 | 12,399 | 0 | 12,399 | 17,081 | 42.06% | 6,536 |
| Total | 786,763 | 371,619 | 392,160 | 763,779 | 22,984 | 97.08% | (6,444) |
| Teaching Assistant Salaries: | | | | | | | |
| Regular Education TA | 310,340 | 153,687 | 201,269 | 354,956 | (44,616) | 114.38% | (44,616) |
| Special Education TA | 1,185,080 | 449,519 | 662,196 | 1,111,714 | 73,366 | 93.81% | 45,320 |
| Total | 1,495,420 | 603,205 | 863,465 | 1,466,670 | 28,750 | 98.08% | 704 |
| School Secretaries' Salaries | 666,332 | 317,122 | 342,227 | 659,348 | 6,984 | 98.95% | 279 |
| Central Office Salaries | 575,725 | 279,075 | 293,369 | 572,444 | 3,281 | 99.43% | 2,439 |
| Custodial & Maintenance Salaries | 1,341,989 | 655,386 | 627,250 | 1,282,636 | 59,352 | 95.58% | 8,520 |
| Bus Monitors | 0 | 729 | 9,619 | 10,348 | (10,348) | | (10,348) |
| Total Salaries | 19,512,648 | 8,136,048 | 10,874,098 | 19,010,146 | 502,502 | 97.42% | 276,633 |
| Employee Benefits | 5,646,727 | 2,517,035 | 2,575,657 | 5,092,692 | 554,035 | 90.19% | 0 |
| Total Salaries & Employee Benefits | 25,159,375 | 10,653,084 | 13,449,755 | 24,102,838 | 1,056,536 | 95.80% | 276,633 |

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ended
December 31, 2021

| Description | Budget | Expended | Encumbered | Encumbered | Budget Balance | % Enc/Exp | Forecast | Month |
|--------------------------------------|------------------|-----------------|-------------------|-------------------|-----------------------|------------------|------------------|----------------|
| Purchased Services: | | | | | | | | |
| Instructional Purchased Service | 563,326 | 186,258 | 250,927 | 437,185 | 126,141 | 77.61% | 2,034 | 12,727 |
| Administration Purchased Service | 462,937 | 175,281 | 265,138 | 440,419 | 22,518 | 95.14% | (4,915) | 0 |
| Maintenance Purchased Service | 101,483 | 31,212 | 35,684 | 66,897 | 34,586 | 65.92% | 0 | 0 |
| Total | 1,127,746 | 392,751 | 551,749 | 944,500 | 183,245 | 83.75% | (2,881) | 12,727 |
| Legal Services | 55,000 | 34,335 | 20,666 | 55,000 | 0 | 100.00% | 0 | 0 |
| Repairs & Maintenance: | | | | | | | | |
| Instructional Repairs & Maintenance | 74,599 | 41,255 | 15,080 | 56,335 | 18,264 | 75.52% | 0 | 0 |
| Administration Repairs & Maintenance | 8,500 | 0 | 0 | 0 | 8,500 | 0.00% | 0 | 0 |
| Maintenance Repairs & Maintenance | 434,698 | 178,913 | 124,889 | 303,802 | 130,896 | 69.89% | (4,465) | (4,465) |
| Total | 517,797 | 220,169 | 139,969 | 360,137 | 157,660 | 69.55% | (4,465) | (4,465) |
| Transportation: | | | | | | | | |
| Transportation Regular Education | 954,914 | 256,416 | 577,088 | 833,503 | 121,411 | 87.29% | 0 | 0 |
| Transportation Special Education | 708,654 | 15,787 | 492,266 | 508,052 | 200,602 | 71.69% | 203,676 | 11,674 |
| Transportation Vocational Tech | 92,862 | 25,752 | 61,960 | 87,712 | 5,150 | 94.45% | 7,022 | 0 |
| Total | 1,756,430 | 297,955 | 1,131,313 | 1,429,268 | 327,162 | 81.37% | 210,698 | 11,674 |
| Insurance Property & Liability | 102,700 | 92,150 | 16,939 | 109,089 | (6,389) | 106.22% | (6,429) | 0 |
| Communications | 91,881 | 37,719 | 36,956 | 74,676 | 17,205 | 81.27% | 0 | 0 |
| Tuition: | | | | | | | | |
| Tuition Special Education | 1,747,882 | 782,426 | 1,136,224 | 1,918,650 | (170,768) | 109.77% | (316,747) | (2,387) |
| Tuition Adult Education | 11,967 | 11,325 | 0 | 11,325 | 642 | 94.64% | 642 | 0 |
| Total | 1,759,849 | 793,751 | 1,136,224 | 1,929,975 | (170,126) | 109.67% | (316,105) | (2,387) |
| Conference & Travel Expense | 77,694 | 10,297 | 3,166 | 13,463 | 64,231 | 17.33% | 0 | 0 |

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ended
December 31, 2021

| Description | Budget | Expended | Encumbered | Encumbered | Budget Balance | % Enc/Exp | Forecast | Month |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|----------------|--------------|
| General Supplies: | | | | | | | | |
| General Supplies Regular Education | 317,970 | 157,067 | 44,314 | 201,381 | 116,589 | 63.33% | 0 | 0 |
| General Supplies Special Education | 27,316 | 13,900 | 5,918 | 19,818 | 7,498 | 72.55% | 0 | 0 |
| General Supplies Administration | 79,976 | 32,521 | 16,035 | 48,556 | 31,420 | 60.71% | 0 | 0 |
| General Supplies Maintenance | 141,372 | 49,318 | 58,725 | 108,043 | 33,329 | 76.42% | 0 | 0 |
| Total | 566,634 | 252,806 | 124,993 | 377,799 | 188,835 | 66.67% | 0 | 0 |
| Electricity | 420,812 | 163,916 | 239,733 | 403,649 | 17,163 | 95.92% | 0 | 0 |
| Fuel/Natural Gas | 169,352 | 80,037 | 59,233 | 139,270 | 30,082 | 82.24% | 0 | 0 |
| Textbooks/Workbooks | 124,528 | 57,888 | 3,179 | 61,067 | 63,461 | 49.04% | 0 | 0 |
| Library/Media Center | 62,237 | 37,532 | 8,956 | 46,488 | 15,749 | 74.69% | 0 | 0 |
| Software | 322,868 | 273,385 | 13,365 | 286,750 | 36,118 | 88.81% | 0 | 0 |
| Dues & Fees | 50,346 | 37,968 | 551 | 38,519 | 11,827 | 76.51% | (2,450) | 0 |
| Replacement Equipment: | | | | | | | | |
| Replacement Equipment | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| Replacement Equip Admin | 6,000 | 3,340 | 4,750 | 8,090 | (2,090) | 134.84% | (1,535) | 0 |
| Replacement Equip Maintenance | 2,500 | 632 | 0 | 632 | 1,869 | 25.26% | 0 | 0 |
| Total | 8,500 | 3,972 | 4,750 | 8,722 | (222) | 102.61% | (1,535) | 0 |
| New Equip Instructional MS | 0 | 0 | 0 | 0 | 0 | 0.00% | (555) | 0 |
| Student Activities | 809,760 | 265,135 | 278,129 | 543,264 | 266,495 | 67.09% | 0 | 0 |
| Total General Fund | 33,183,507 | 13,704,850 | 17,219,626 | 30,924,475 | 2,259,031 | 93.19% | 152,911 | 7,865 |
| SPED | 6,227,173 | | | | | | 28,844 | 28,640 |
| GEN ED | 26,956,334 | | | | | | 124,067 | (20,775) |

December 2021

| Quality & Diversity | Budget | Forecast | Better/(Worse) Than Budget |
|---------------------|-----------|----------|-------------------------------|
| Opening Balance | 210,550 | 352,101 | 141,551 |
| Expenses | 1,056,942 | 961,276 | 95,666 |
| Revenue | 875,253 | 767,450 | (107,803) |
| Ending Balance | 28,860 | 158,275 | 129,414 |

Granby Board of Education

FY 2021-2022

**Statement of Accounts
for the period ending
December 31, 2021**

For Selected Special Education Accounts

| II. Expenditures | FY21-22 Budget | Expended | Expended & | | Balance | Full Year Forecast December 2021 | Results Compared to prior month Forecast |
|--|------------------|------------------|------------------|------------------|----------------|-------------------------------------|---|
| | | | Encumbered | Encumbered | | | |
| Legal Expense | 27,500 | 19,869 | 7,631 | 27,500 | 0 | 0 | 0 |
| Special Education Certified Staff | 1,939,332 | 779,146 | 1,068,928 | 1,848,074 | 91,257 | 88,620 | (2,572) |
| Teacher Assistants | 1,185,080 | 449,519 | 662,196 | 1,111,714 | 73,366 | 45,320 | 3,577 |
| Special Education Tutors | 29,480 | 12,399 | 0 | 12,399 | 17,081 | 6,536 | 0 |
| Evaluation, Therapy & Contracted Services | 88,425 | 54,703 | 16,874 | 71,577 | 16,848 | (1,643) | 17,786 |
| General Supplies Special Education | 27,316 | 32,521 | 5,918 | 38,440 | 7,498 | 0 | 0 |
| Conference & Travel Expense | 13,050 | 120 | 685 | 805 | 12,245 | 0 | 0 |
| Sped Support (Speech, O.T., & P.T.) | 460,454 | 204,824 | 252,547 | 457,372 | 3,082 | 3,082 | 562 |
| Special Ed Transportation | 708,654 | 15,787 | 492,266 | 508,052 | 200,602 | 203,676 | 11,674 |
| Out of District Tuition | 1,747,882 | 782,426 | 1,136,224 | 1,918,650 | (170,768) | (316,747) | (2,387) |
| Total Selected Special Education Accounts | 6,227,173 | 2,351,314 | 3,643,269 | 5,994,583 | 251,211 | 28,844 | 28,640 |

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ending December 31, 2021

| I. Revenue | FY 2021-2022 Budget | Currently Anticipated | Received To Date | Full Year Forecast December 2021 | Changes from Prior Month Forecast |
|--------------------------------------|--------------------------------|----------------------------------|-----------------------------|---|--|
| Reg. Tuition from other Towns | 614,448 | 695,847 | 334,020 | 81,399 | 27,807 |
| SPED Tuition from other Towns | 456,273 | 624,079 | 0 | 167,806 | (2,957) |
| SDE Excess Cost Reimbursement | 491,779 | 380,336 | 0 | (111,443) | (133,834) |
| Rental Fees | 14,745 | 0 | 0 | (14,745) | 0 |
| Pay for Participation | 53,966 | 53,966 | 15,333 | 0 | 0 |
| Sub Total | 1,631,211 | 1,754,228 | 349,353 | 123,017 | (108,984) |



Jordan E. Grossman, Ed.D.
Superintendent of Schools

www.granbyschools.org

Jennifer M. Parsons
Assistant Superintendent

Angela E. Ehrenwerth
Director of Pupil Personnel Services

Anna M. Robbins, SFO
Business Manager

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: January 19, 2022
Re: December 2021 Statement of Accounts FY22 Year-to-date

As of December 31, 2021, the BOE shows a positive forecast of \$153K, which is \$8K higher than last month. Overall special education expenditures are projected to be in the black \$29K. Although there is a significant over budget condition in out-of-district tuition, there are savings in out-of-district transportation and special education salaries. The forecasted savings in out of district transportation will be negatively affected in future months due to the termination of the ride share program which was implemented in September 2021. This program provided the district with tremendous savings; however, the bus driver shortage and rising fuel prices have made it impossible to continue the program. We will continue to implement collaborative transportation efforts where possible to mitigate the impact. The loss of this program also impacts our budget preparation for FY23.

Regular education expenditures are projected to be favorable \$124K. The driving factor for positive forecast in regular education continues to be turnover in personnel. The slight unfavorable change since last month is primarily due to the addition of two elementary bus monitors who are assisting with students on the busses as we continue to remain flexible due to the bus driver shortage.

At this time, the Quality & Diversity fund balance is projected to be favorable \$129K. Although the projection is favorable due to lower magnet school enrollment(expenses), it also reflects a lower than budgeted enrollment (6 students) for our Open Choice students (revenue). In addition, summer school revenues and expenses are both lower than anticipated since the summer school enrichment program did not run in FY22 due to COVID restrictions.

Revenues to the town are projected to better than budgeted by \$123K. Although revenues are better than budget, there was a significant decrease in the forecast since December. The final per pupil expenditure rate for FY21 is \$1,801 higher than the previous per pupil expenditure. And although this change increases the regular tuition from other towns by \$28K, there was a significant increase in the stop loss cap for the excess cost reimbursement which resulted in a forecasted decrease of \$134K in the Excess Cost Reimbursement Grant.

TOWN OF GRANBY

MEMORANDUM

DATE: January 24, 2022

TO: Board of Finance

FROM: Erica P. Robertson, Town Manager



REGARDING: BUSINESS – 4

Consideration of Additional Appropriation from Parks and Recreation Fund to Complete the Small Playground Project at Salmon Brook Park

Background

The Parks & Recreation Department is requesting additional funding from the Recreation Fund in the amount of \$1,300 for the purchase of a self-closing gate and installation of two benches inside the new small playground at Salmon Brook Park. Here is the breakdown of the project cost and funding sources:

Salmon Brook Park Small Playground Project:

| | |
|--|-----------------|
| GameTime Playground set | 85,763.71 |
| Benches | 4,236.29 |
| Benches installation and self-closing gate | <u>1,300.00</u> |
| | 91,300.00 |

Funding Sources:

| | |
|---|-----------------|
| FY22 Budget | 85,000.00 |
| Additional appropriation, approved in July 2021 | 5,000.00 |
| Additional appropriation, requesting | <u>1,300.00</u> |
| | 91,300.00 |

Next Steps

Since the initial design did not include a self-closing gate, but one is needed, and the increase in material and labor costs, I am requesting another additional appropriation from the Recreation Fund Balance in the amount of \$1,300 to complete the project. There are sufficient funds in the Recreation Fund to cover this appropriation.

At its January 3, 2022 meeting, the Board of Selectmen commented favorably upon this request. Pursuant to section 10-6(e) of the Granby Town Charter, I am forwarding the request to the Board of Finance for your consideration.

PROPOSED MOTION:

The Board of Finance authorizes an additional appropriation of \$1,300.00 from the Recreation Fund Balance to fund the additional cost to the Salmon Brook Park small playground project.

Enclosures: Appropriation #2022-007

EPR/kc

cc: Kimi Cheng, Director of Finance
Kristine Vincent, Director of Recreation & Leisure Services

TOWN OF GRANBY

The following information is required prior to approval of any Board of Finance Appropriation or Transfer:

Agency Requesting Action: Board of Selectmen X
Board of Education

Date of Requesting Agency's Action: January 3, 2022

Type of Action Requested (Check One): Additional Appropriation X
Transfer of Funds
Budget Amendment

Date of Request: January 24, 2022

Fiscal Year: 2021-22

Amount of Request: \$1,300

Purpose of Request (Explain briefly or attach narrative):

To fund the increase in cost for SBP Small Playground project.

| <u>Appropriation From:</u> | <u>Appropriation To:</u> |
|---|---|
| 251 Parks and Recreation Fund Balance \$1,300 | 237.60.60.6001.67133 SBP Small Playground Upgrades \$1,300 |

Certification: This is to certify that there is available an unappropriated and unencumbered fund balance to meet the above appropriation request(s). For the General Fund, the total appropriations for the Fiscal Year do not exceed 1-1/2% of the current levy [Charter Sec. 10-6 (e)].

Town Manager/Date

Date of Board of Selectmen Comment Action: January 3, 2022 Approved: YES X NO

Date of Board of Finance Resolution Action: January 24, 2022 Approved: YES NO

cc: Director of Finance & Town Treasurer

TOWN OF GRANBY

MEMORANDUM

DATE: January 24, 2022

TO: Board of Finance

FROM: Erica P. Robertson, Town Manager



REGARDING: American Rescue Plan Act Update

Background

The American Rescue Plan Act (ARPA) was signed into law by President Biden on March 11, 2021. It guaranteed direct relief to cities, towns and villages in the United States (Sec. 9901: Coronavirus State and Local Fiscal Recovery Funds). **According to the State of Connecticut Office of Policy and Management, Granby is entitled to \$3,405,503.39 (\$2,235,099.85 from the county allocation and \$1,170,403.54 as a non-entitlement unit).** Funds will come to Granby in two payments from the State. The first payment of \$1,702,751.69 was received on June 22, 2021, and the remaining balance will be received in June 2022.

Granby is required to file a Project and Expenditure Report by April 30, 2022. Funds must be obligated by December 31, 2024 and expended by December 31, 2026.

Update

On January 6, 2022, the "Final Rule" was published by the U.S. Treasury Department. The most significant change from the interim rule is related to Lost Revenue. Previously lost revenue had to be calculated with a very cumbersome methodology. The Final Rule offers a standard allowance for revenue loss of up to \$10 million, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Recipients that select the standard allowance may use that amount – in many cases their full award – for government services, with streamlined reporting requirements. This is very significant to Granby. We will be taking advantage of this important change in the program.

At the January 18, 2022, Board of Selectmen meeting, a modified Intra-Board Advisory Committee (IBAC) was established. In the past, IBAC was charged with researching matters of common interest in attempt to promote efficiencies by having the BOS and BOE working together. The newly charged committee has a broader assignment. IBAC will examine topics of importance for the Town of Granby, as determined by the First Selectman. The American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (Federal Stimulus Monies) received by the Town of Granby will be the first topic to examine.

The first IBAC meeting is scheduled for January 26, 2022 @ 8:00 a.m. in the Town Hall Meeting Room.